



May 13, 2003

Shixia Feng, Ph.D.
Senior Research Scientist
Worldwide Scientific Affairs
Philip Morris USA, Inc.
615 Maury Street
Richmond, VA 23224

Dear Dr. Feng,

You will find enclosed a copy of the Cross-Validation Plan for the Determination of S-Phenyl Mercapturic Acid (S-PMA) in Human Urine MDS PS project 90359-THP.

If you have any questions or comments, do not hesitate to contact us.

Best Regards,

Ginette Gauthier-Dubois May 13 2003
Ginette Gauthier-Dubois

Team Leader, Bioanalytical, Mass Spectrometry
MDS Pharma Services Inc.
TEL: 514-333-0042 ext. 4715
FAX: 514-335-8328
Ginette.Gauthier-Dubois@mdsp.com

PM3006740647